

ORIGINAL
FILED
2014 JUL 29 P 3:14
RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

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United States Attorney

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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

UNITED STATES OF AMERICA,)	NO. CR-12-750-LHK
Plaintiff,)	
)	18 U.S.C. § 371 - CONSPIRACY
v.)	
FIDENCIO MORENO, aka "Eric," "Fench,")	
Defendant.)	SAN JOSE VENUE

SUPERSEDING INFORMATION

The United States Attorney charges:

GENERAL ALLEGATIONS

At all times relevant to this Indictment,

1. FIDENCIO MORENO, ARTURO MORENO, and ELENA MORENO resided in the Northern District of California.
2. FIDENCIO MORENO and ARTURO MORENO were brothers.
3. FIDENCIO MORENO and ELENA MORENO were married to each other.
4. The Internal Revenue Service (hereinafter "IRS") was an agency of the United States

1 Department of Treasury responsible for enforcing and administering the federal tax laws of the United
2 States.

3 QUALITY ASSURANCE TRAVEL

4 5. Quality Assurance Travel was a California corporation that provided charter bus services
5 and had an office in Santa Clara, California.

6 6. FIDENCIO MORENO was the President of Quality Assurance Travel and fifty-percent
7 owner.

8 7. ARTURO MORENO was the Vice President of Quality Assurance Travel and fifty-
9 percent owner.

10 8. ELENA MORENO worked for Quality Assurance Travel.

11 9. Quality Assurance Travel had a duty to annually file a Form 1120S, a U.S. income tax
12 return for an S corporation, that was required to report, among other things, all its gross receipts, sales,
13 and income, in whatever form received.

14 COUNT ONE: (18 U.S.C. § 371 - Conspiracy to Defraud the United States)

15 10. Paragraphs 1 through 9 are incorporated and realleged as if fully set forth herein.

16 11. Beginning on a date unknown to the grand jury but by at least 2007, and continuing
17 thereafter up to and through at least April 2008, in the Northern District of California and elsewhere,
18 defendant FIDENCIO MORENO did unlawfully, voluntarily, intentionally and knowingly conspire,
19 combine, confederate, and agree together and with each other and with other individuals both known
20 and unknown to the Grand Jury, to defraud the United States means for the purpose of impeding,
21 impairing, obstructing, and defeating the lawful government functions of the Internal Revenue Service
22 of the Department of the Treasury in the ascertainment, computation, assessment, and collection of the
23 revenue: to wit, income taxes by deceitful and dishonest means.

24 Manner and Means of the Conspiracy

25 12. To accomplish the object of the conspiracy, defendant FIDENCIO MORENO and others
26 both known and unknown to the Grand Jury, both individually and jointly, utilized the following manner
27 and means, among others:
28

- a. Caused business receipts for Quality Assurance Travel not to be deposited into Quality Assurance Travel's bank accounts.
- b. Caused the financial books and records for Quality Assurance Travel to be false and fraudulent.
- c. Caused FIDENCIO MORENO and ELENA MORENO to receive income that was not reported on their joint federal income tax return for the calendar year 2007.
- d. Filed and caused the filing of false and fraudulent federal income tax returns for Quality Assurance Travel and FIDENCIO MORENO and ELENA MORENO for the calendar year 2007.

Overt Acts

13. In furtherance of said conspiracy, and to effect the objects thereof, the following overt acts, among others, were committed by the members of the conspiracy in the Northern District of California and elsewhere:

- a. From a date unknown, but from at least 2007, and through April 2008, ARTURO MORENO, ELENA MORENO, and FIDENCIO MORENO, both individually and jointly, and others known and unknown to the Grand Jury, withheld cash from deposits into the Quality Assurance Travel bank accounts.
- b. From a date unknown, but by at least 2007, FIDENCIO MORENO, and others known and unknown to the Grand Jury, caused business receipts of Quality Assurance Travel to be deposited in his personal bank account.
- c. From a date unknown, but by at least 2007, and through April 2008, ARTURO MORENO, ELENA MORENO, both individually and jointly, and others known and unknown to the Grand Jury, caused the books and records for Quality Assurance Travel to be false and fraudulent, in part by not including all gross receipts, sales, and income and by falsely characterizing expenses paid by Quality Assurance Travel.
- d. From a date unknown, but from at least 2007, ARTURO MORENO, FIDENCIO MORENO, and ELENA MORENO, both individually and jointly, and others known and unknown to the Grand Jury, maintained a cash journal, which tracked the receipt and

1 distribution of gross receipts and income that Quality Assurance Travel received in U.S.
2 currency, which were not deposited into Quality Assurance Travel's bank accounts and
3 not disclosed to their tax return preparer.

4 e. From a date unknown, but by at least 2005, through July 2010, FIDENCIO MORENO,
5 ARTURO MORENO, and ELENA MORENO, received U.S. currency from Quality
6 Assurance Travel.

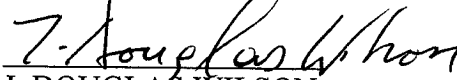
7 f. From a date unknown, but by at least by February 2008, through March 2008, ARTURO
8 MORENO and ELENA MORENO, both individually and jointly, provided false and
9 fraudulent books and records to the tax return preparer for Quality Assurance Travel.

10 g. On or about March 2008, ARTURO MORENO and FIDENCIO MORENO caused the
11 filing of a false and fraudulent U.S. Income Tax Return for an S Corporation, Form
12 1120S, for Quality Assurance Travel, for the calendar year 2007.

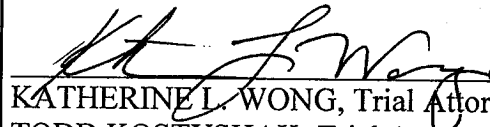
13 h. On or about April 2008, FIDENCIO MORENO and ELENA MORENO caused the filing
14 of a false and fraudulent U.S. Income Tax Return Form 1040 for the tax year 2007.

15 All in violation of Title 18, United States Code, Section 371.

16 MELINDA HAAG
17 United States Attorney

18 
19 J. DOUGLAS WILSON
20 Assistant United States Attorney
21 Chief, Criminal Division

22 Approved as to Form

23 
24 KATHERINE L. WONG, Trial Attorney
25 TODD KOSTYSHAK, Trial Attorney
26 U.S. Department of Justice, Tax Division
27
28

AO 257 (Rev. 6/78)

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT
 BY: ☐ COMPLAINT ☒ INFORMATION ☐ INDICTMENT
☒ SUPERSEDING
OFFENSE CHARGED

18 U.S.C. § 371 - CONSPIRACY

☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony
PENALTY:

18 U.S.C. § 371 - 5 years prison, \$250,000 fine, 3 years supervised release, \$100 assessment

PROCEEDING

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per (circle one) FRCrP 20, 21 or 40. Show District

☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:

☐ U.S. Att'y ☐ Defense

☐ this prosecution relates to a pending case involving this same defendant

☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

SHOW DOCKET NO.

MAGISTRATE CASE NO.

 Name and Office of Person
 Furnishing Information on THIS FORM

☒ U.S. Att'y ☐ Other U.S. Agency

 Name of Asst. U.S. Att'y
 (if assigned) KATHERINE L. WONG, Trial Attorney

 Name of District Court, and/or Judge/Magistrate Location
 NORTHERN DISTRICT OF CALIFORNIA
 SAN JOSE DIVISION

DEFENDANT - U.S. CLERK, U.S. DISTRICT COURT

FIDENCIO MORENO, aka "Eric" Fench

DISTRICT COURT NUMBER

CR-12-750-LHK

DEFENDANT**IS NOT IN CUSTODY**

- 1) ☒ Has not been arrested, pending outcome this proceeding. If not detained give date any prior summons was served on above charges
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District)

IS IN CUSTODY

- 4) ☐ On this charge
- 5) ☐ On another conviction
- 6) ☐ Awaiting trial on other charges } ☐ Fed'l ☐ State

If answer to (6) is "Yes", show name of institution

 Has detainer been filed? ☐ Yes ☒ No } If "Yes" give date filed

DATE OF ARREST

Month/Day/Year

Or... if Arresting Agency & Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY

Month/Day/Year

☐ This report amends AO 257 previously submitted
ADDITIONAL INFORMATION OR COMMENTS**PROCESS:**
☐ SUMMONS ☒ NO PROCESS* ☐ WARRANT Bail Amount:

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

*Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time:

Before Judge:

Comments:

**United States District Court
Northern District of California**

CRIMINAL COVER SHEET

ORIGINAL
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RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

Instructions: Effective January 3, 2012, this Criminal Cover Sheet must be completed and submitted, along with the Defendant Information Form, for each new criminal case.

Case Name:

USA v. FIDENCIO MORENO, aka "Eric", "Fench"

Case Number:

CR-12-750-LHK

Total Number of Defendants:

1 ☒ 2-7 ☐ 8 or more ☐

Is This Case Under Seal?

Yes ☐ No ☒

Does this case involve ONLY charges under 8 U.S.C. § 1325 and/or 1326?

Yes ☐ No ☒

Venue (Per Crim. L.R. 18-1):

SF ☐ OAK ☐ SJ ☒ EUR ☐ MON ☐

Is any defendant charged with a death-penalty-eligible crime?

Yes ☐ No ☒

Assigned AUSA (Lead Attorney):

Katherine L. Wong, Trial Attorney

Is this a RICO Act gang case?

Yes ☐ No ☒

Date Submitted:

July 29, 2014

Comments:

Save

Print

Clear Form